

UNITED STATES ENVIRONMENTAL PROTECTION AGENCY

REGION 5

77 WEST JACKSON BOULEVARD
CHICAGO, IL 60604-3590



US EPA RECORDS CENTER REGION 5



395625

MAY 11 2011

MEMORANDUM

Subject: Superfund Site No. B5SS
Western Tar Products Site, IN
Itemized Cost Summary Request

From: Darius L. Taylor, Financial Specialist
Cost Recovery Team *Darius L. Taylor*
Program Accounting & Analysis Section

Through: Richard D. Hackley, Section Chief *R.D. Hackley*
Program Accounting & Analysis Section

To: Steven P. Kaiser, Attorney
ORC. IMMEDIATE OFFICE, MULTI-MEDIA BRANCH I SECTION 3

The attached Itemized Cost Summary outlines all of the cumulative cost expenditures in the Integrated Financial Management System for Western Tar Products Site, IN.

We have computed and included for your information Region V's indirect costs. Based on adjustments recommended by the Office of Inspector General's Superfund audit for Fiscal Years 83 through 86, final indirect cost rates will be \$71.00 (FY83); \$61.00 (FY84); \$53.00 (FY85); \$51.00 (FY86); \$53.00 (FY87); \$64.00 (FY88); and \$64.00 (FY89), respectively. Indirect cost rates for these years were conservative and did not result in allocating all indirect costs to sites. Therefore, starting in FY90 a new full cost indirect cost rate methodology will be applied to Superfund sites. This essentially means that the new indirect cost rates will be expressed as a percentage of total direct site costs as opposed to a dollar rate per hour (as was true under the old methodology). The resulting indirect cost rates for FY90 through FY 2007 are based on actual costs for those fiscal years and are as follows: 31.03% (FY90), 27.61% (FY91), 29.75% (FY92), 33.32% (FY93), 35.87% (FY94), 26.84% (FY95), 32.57% (FY96), 39.72% (FY97), 38.85% (FY98), 39.21% (FY99), 38.26% (FY 2000), 42.38% (FY 2001), 52.45% (FY 2002), 55.15% (FY 2003), 52.57% (FY 2004), 61.71% (FY 2005), 56.23% (FY 2006), 62.91% (FY 2007), 61.66% (FY 2008), and 62.76% (FY 2009) respectively. The indirect cost rate for both FY 2010 and FY 2011 will be 62.76% and is based on FY 2009 costs. This rate is provisional and will be updated upon subsequent indirect cost calculations.

The third report lists all the non-payroll and indirect cost expenses related to the site, i.e., travel, shipping purchases, state assistance agreements, Interagency Agreements and contractor costs. The reports are current through April 30, 2011. We have also attached a listing that gives definitions of the various object class codes that may appear on the reports.

If you have any questions or require any additional assistance, please contact Darius Taylor at FTS 353-3241.

Attachments:

OBJECT CLASS LIST

| OBJECT CLASS | DEFINITION |
|--------------|--|
| 21.11 | Per Diem & Subsistence while on Travel. |
| 21.13 | Common Carrier. |
| 21.14 | Privately Owned Vehicle. |
| 21.15 | Commercial Rental Vehicle. |
| 21.17 | Incidental Costs. |
| 22.09 | Other Transportation - Other expenses such as parcel post, contractual charges for the transportation and care to things. Management & Support Contracts - Contracts for management support, or administrative requirements not otherwise classified. |
| 25.35 | Program Contracts - Planned dollars for contracts which support program operations. Included in this category are contracts for monitoring, for surveillance and analysis, for Regional laboratory analysis and analysis of programs. |
| 25.70 | Interagency Agreements - Contracts and agreements with other Government Agencies. |
| 25.76 | Site Supervision & Development Interagency Agreements - Agreements for the purpose of construction monitoring, investigating, studying and cleaning up hazardous waste sites or emergency response on spills. |
| 31.06 | Protective Equipment and Clothing - Personal. |
| 31.80 | Other Equipment valued at more than \$500. |
| 31.90 | Other Equipment valued at less than \$500. |
| 41.83 | Investigations, Surveys, or Studies Awards to governmental or non-governmental or individuals for investigations, surveys, or studies of solid waste pollution. |
| 41.85 | Superfund Remedial Planning & Implementation Awards to organization or individuals for remedial planning or disposal for hazardous materials. |

Itemized Cost Summary

WESTERN TAR PRODUCTS, TERRA HAUTE, IN SITE ID = B5 SS

Costs Through 04/30/2011.

| | |
|---|---------------------|
| REGIONAL PAYROLL COSTS | \$19,886.23 |
| REGIONAL TRAVEL COSTS | \$80.45 |
| SUPERFUND TECH. ASSISTANCE & RESPONSE TEAM (START) | |
| WESTON SOLUTIONS, INC. (EPS50604) | \$43,765.98 |
| TECHNICAL SERVICE AND SUPPORT | |
| ASRC MANAGEMENT SERVICES, INC. (EPW05052) | \$452.55 |
| EPA INDIRECT COSTS | \$40,282.54 |
| Total Site Costs. | \$104,467.75 |

Regional Payroll Costs

WESTERN TAR PRODUCTS, TERRA HAUTE, IN SITE ID = B5 SS

Costs Through 04/30/2011.

| <u>Employee Name</u> | <u>Fiscal Year</u> | <u>Pay Period</u> | <u>Payroll Hours</u> | <u>Payroll Costs</u> |
|-------------------------------------|------------------------|-----------------------|--------------------------|--------------------------|
| ARRAZOLA, IGNACIO L. | 2009 | 21 | 1.00 | 86.73 |
| GENERAL ATTORNEY | 2010 | 02 | 3.50 | 294.76 |
| | 2011 | 10 | 2.25 | 210.89 |
| | | | 6.75 | \$592.38 |
| BING-CANAR, JOHN R. | 2009 | 23 | 0.50 | 31.09 |
| | | | 0.50 | \$31.09 |
| CHAPMAN, JAMES A. | 2010 | 02 | 37.00 | 2,538.49 |
| ECOLOGIST | | | 37.00 | \$2,538.49 |
| CROWLEY, JEFFERY J. | 2009 | 21 | 13.00 | 696.30 |
| ENVIRONMENTAL ENGINEER | | | 13.00 | \$696.30 |
| GALLARDO, ELIZABETH | 2009 | 21 | 0.25 | 8.83 |
| SECRETARY (TYPING) | | | 0.25 | \$8.83 |
| GEBIEN, CHARLES M. | 2009 | 25 | 5.00 | 390.12 |
| ENVIRONMENTAL SCIENTIST | | | 5.00 | \$390.12 |
| HAILE, LINDA MARIA | 2011 | 11 | 0.75 | 47.25 |
| ACCOUNTANT | | | 0.75 | \$47.25 |
| HOWARD, LINDA D. | 2009 | 26 | 6.00 | 311.66 |
| ENVIRONMENTAL PROTECTION SPECIALIST | | | 6.00 | \$311.66 |
| JANSEN, SALLY J. | 2009 | 21 | 9.50 | 559.91 |
| ENVIRONMENTAL PROTECTION SPECIALIST | | 23 | 6.25 | 368.37 |
| | | 24 | 5.25 | 309.44 |
| | | 25 | 0.25 | 15.03 |
| | 2010 | 01 | 1.00 | 59.02 |
| | | 02 | 1.50 | 88.40 |
| | | 05 | 0.50 | 29.47 |
| | 2011 | 06 | 18.50 | 1,118.61 |

Regional Payroll Costs

WESTERN TAR PRODUCTS, TERRA HAUTE, IN SITE ID = B5 SS

Costs Through 04/30/2011.

| <u>Employee Name</u> | <u>Fiscal Year</u> | <u>Pay Period</u> | <u>Payroll Hours</u> | <u>Payroll Costs</u> |
|----------------------|------------------------|-----------------------|--------------------------|--------------------------|
| JANSEN, SALLY J. | 2011 | 09 | 15.75 | 953.18 |
| | | 10 | 2.00 | 121.05 |
| | | 11 | 0.50 | 30.27 |
| | | 12 | 1.50 | 90.78 |
| | | 14 | 2.00 | 121.05 |
| | | | <u>64.50</u> | <u>\$3,864.58</u> |
| KAISER, STEVEN P. | 2009 | 21 | 2.00 | 152.07 |
| GENERAL ATTORNEY | | 23 | 15.00 | 1,140.57 |
| | | 24 | 10.00 | 760.38 |
| | | 25 | 1.50 | 117.14 |
| | | 26 | 2.00 | 156.18 |
| | | 27 | 5.00 | 378.00 |
| | 2010 | 01 | 4.00 | 302.40 |
| | | 02 | 7.00 | 546.65 |
| | | 03 | 3.00 | 234.29 |
| | | 04 | 2.00 | 156.18 |
| | | 05 | 3.00 | 226.43 |
| | | 06 | 2.00 | 149.24 |
| | | 07 | 2.00 | 156.18 |
| | | 08 | 3.00 | 239.56 |
| | | 09 | 1.00 | 79.85 |
| | | 10 | 1.00 | 79.85 |
| | | 11 | 1.00 | 79.85 |
| | | 12 | 0.50 | 39.92 |
| | | 13 | 1.50 | 119.78 |
| | | 14 | 1.00 | 79.85 |
| | | 15 | 1.00 | 79.85 |
| | | 16 | 1.00 | 79.85 |
| | | 18 | 2.00 | 159.71 |
| | | 19 | 1.00 | 79.85 |
| | | 20 | 1.00 | 79.85 |
| | | 23 | 0.50 | 39.92 |
| | | 24 | 1.00 | 79.85 |
| | | 25 | 1.00 | 79.85 |
| | | 26 | 1.00 | 79.85 |
| | 2011 | 01 | 1.00 | 79.85 |
| | | 04 | 3.00 | 231.99 |

Regional Payroll Costs

WESTERN TAR PRODUCTS, TERRA HAUTE, IN SITE ID = B5 SS

Costs Through 04/30/2011.

| <u>Employee Name</u> | <u>Fiscal Year</u> | <u>Pay Period</u> | <u>Payroll Hours</u> | <u>Payroll Costs</u> |
|--|------------------------|-----------------------|--------------------------|--------------------------|
| KAISER, STEVEN P. | 2011 | 05 | 3.00 | 229.86 |
| | | 06 | 4.00 | 306.49 |
| | | 07 | 2.00 | 160.32 |
| | | 08 | 3.50 | 281.73 |
| | | 09 | 7.00 | 563.45 |
| | | 10 | 5.00 | 402.47 |
| | | 11 | 2.50 | 201.23 |
| | | 13 | 1.50 | 120.74 |
| | | | <u>109.50</u> | <u>\$8,531.08</u> |
| MARITOTE, JOHN X. ENVIRONMENTAL PROTECTION SPECIALIST | 2009 | 21 | 1.00 | 51.68 |
| | | | <u>1.00</u> | <u>\$51.68</u> |
| NACHOWICZ, LINDA M. ENVIRONMENTAL SCIENTIST | 2009 | 25 | 0.75 | 64.82 |
| | | | <u>0.75</u> | <u>\$64.82</u> |
| ROPSKI, CAROL A. GRASZER, CAROL A. ENVIRONMENTAL PROTECTION SPECIALIST | 2011 | 12 | 0.50 | 36.18 |
| | | 13 | 0.50 | 36.18 |
| | | | <u>1.00</u> | <u>\$72.36</u> |
| SIMON, VERNETA J. ENVIRONMENTAL ENGINEER | 2009 | 21 | 1.25 | 84.50 |
| | | 22 | 1.00 | 67.60 |
| | | 23 | 14.50 | 980.28 |
| | | 24 | 0.25 | 16.86 |
| | | 25 | 0.50 | 33.85 |
| | | 26 | 0.25 | 16.91 |
| | | 27 | 1.50 | 101.41 |
| | 2010 | 01 | 0.50 | 33.80 |
| | | 05 | 8.00 | 457.35 |
| | | 08 | 3.50 | 241.73 |
| | | 09 | 0.50 | 34.55 |
| | | 11 | 1.25 | 86.33 |
| | | 18 | 4.00 | 285.20 |
| | | 24 | 0.50 | 35.52 |
| | | 25 | 0.25 | 18.55 |

Regional Payroll Costs

WESTERN TAR PRODUCTS, TERRA HAUTE, IN SITE ID = B5 SS

Costs Through 04/30/2011.

| <u>Employee Name</u> | <u>Fiscal Year</u> | <u>Pay Period</u> | <u>Payroll Hours</u> | <u>Payroll Costs</u> |
|------------------------------|------------------------|-----------------------|--------------------------|--------------------------|
| SIMON, VERNETA J. | 2011 | 05 | 0.50 | 32.94 |
| | | | 38.25 | \$2,527.38 |
| TAYLOR, DARIUS L. | 2009 | 21 | 0.25 | 14.02 |
| FINANCIAL SPECIALIST | 2011 | 08 | 2.50 | 144.19 |
| | | | 2.75 | \$158.21 |
| Total Regional Payroll Costs | | | 287.00 | \$19,886.23 |

Headquarters Payroll Costs

WESTERN TAR PRODUCTS, TERRA HAUTE, IN SITE ID = B5 SS

Costs Through 04/30/2011.

| <u>Employee Name</u> | <u>Fiscal Year</u> | <u>Pay Period</u> | <u>Payroll Hours</u> | <u>Payroll Costs</u> |
|----------------------|------------------------|-----------------------|--------------------------|--------------------------|
|----------------------|------------------------|-----------------------|--------------------------|--------------------------|

Regional Travel Costs

WESTERN TAR PRODUCTS, TERRA HAUTE, IN SITE ID = B5 SS

Costs Through 04/30/2011.

| <u>Traveler/Vendor Name</u> | <u>Travel Number</u> | <u>Treasury Schedule</u> | <u>Treasury Schedule Date</u> | <u>Travel Costs</u> |
|---|--------------------------|------------------------------|---------------------------------------|---------------------|
| SIMON, VERNETA J. ENVIRONMENTAL ENGINEER | 0Q33C7 | 000A09355 | 12/23/2009 | 80.45 |
| | | | | <hr/> \$80.45 |
| Total Regional Travel Costs | | | | <hr/> <hr/> \$80.45 |

Headquarters Travel Costs

WESTERN TAR PRODUCTS, TERRA HAUTE, IN SITE ID = B5 SS

Costs Through 04/30/2011.

| <u>Traveler/Vendor Name</u> | <u>Travel Number</u> | <u>Treasury Schedule</u> | <u>Treasury Schedule Date</u> | <u>Travel Costs</u> |
|-----------------------------|--------------------------|------------------------------|---------------------------------------|---------------------|
|-----------------------------|--------------------------|------------------------------|---------------------------------------|---------------------|

Contract Costs

WESTERN TAR PRODUCTS, TERRA HAUTE, IN SITE ID = B5 SS

Costs Through 04/30/2011.

SUPERFUND TECH. ASSISTANCE & RESPONSE TEAM (START)

Contractor Name: WESTON SOLUTIONS, INC.

EPA Contract Number: EPS50604

| | | | |
|----------------------------|-------------|-------------------|-----------------|
| Delivery Order Information | <u>DO #</u> | <u>Start Date</u> | <u>End Date</u> |
| | 5001 | 09/26/2009 | 02/25/2011 |

Project Officer(s): STANUCH, GAIL

Dates of Service: From: 09/26/2009 To: 02/25/2011

Summary of Service: S/F TECH ASSESSMENT&RESPONSE TEAM (REDI)

Total Costs: \$43,765.98

| <u>Voucher Number</u> | <u>Voucher Date</u> | <u>Voucher Amount</u> | <u>Treasury Schedule Number and Date</u> | <u>Site Amount</u> | <u>Annual Allocation</u> |
|-----------------------|---------------------|-----------------------|--|--------------------|--------------------------|
| 1-A37 | 11/20/2009 | 477,752.28 | R0243 12/18/2009 | 372.29 | 56.27 |
| 1-A38 | 12/18/2009 | 537,694.82 | R0354 01/28/2010 | 148.76 | 22.48 |
| 1-A39 | 01/20/2010 | 556,074.66 | R0433 02/23/2010 | 3,777.42 | 570.94 |
| 1-A40 | 02/19/2010 | 413,793.11 | R0539 03/30/2010 | 8,504.81 | 1,285.47 |
| 1-A41 | 03/22/2010 | 406,764.01 | R0610 04/22/2010 | 277.32 | 41.92 |
| 1-A42 | 04/20/2010 | 433,820.76 | R0701 05/20/2010 | 1,895.07 | 286.43 |
| 1-A43 | 05/20/2010 | 432,811.67 | R0792 06/17/2010 | 148.76 | 22.48 |
| 1-A44 | 06/23/2010 | 474,285.94 | R0897 07/20/2010 | 3,626.52 | 548.13 |
| 1-A45 | 07/20/2010 | 551,974.47 | R0999 08/19/2010 | 493.37 | 74.57 |
| 1-A46 | 08/20/2010 | 491,568.70 | R0B03 09/20/2010 | 148.76 | 22.48 |
| 1-A47 | 09/29/2010 | 285,698.77 | R1085 10/28/2010 | 360.34 | 54.46 |
| 1-A48 | 10/27/2010 | 408,245.49 | R1177 11/30/2010 | 69.39 | 10.49 |
| 1-A49 | 11/22/2010 | 547,982.19 | R1253 12/22/2010 | 95.81 | 14.48 |
| 1-A50 | 12/22/2010 | 475,425.50 | R1352 01/21/2011 | 3,030.30 | 458.02 |
| 1-A51 | 01/24/2011 | 444,913.15 | R1462 02/23/2011 | 417.64 | 63.12 |
| 1-A52 | 02/21/2011 | 352,841.94 | R1572 03/24/2011 | 5,978.09 | 903.56 |
| 1-A53 | 03/18/2011 | 311,355.71 | R1652 04/14/2011 | 8,674.86 | 1,311.17 |
| Total: | | | | <u>\$38,019.51</u> | <u>\$5,746.47</u> |

Contract Costs

WESTERN TAR PRODUCTS, TERRA HAUTE, IN SITE ID = B5 SS

Costs Through 04/30/2011.

SUPERFUND TECH. ASSISTANCE & RESPONSE TEAM (START)

Contractor Name: WESTON SOLUTIONS, INC.

EPA Contract Number: EPS50604

| | | | |
|----------------------------|-------------|-------------------|-----------------|
| Delivery Order Information | <u>DO #</u> | <u>Start Date</u> | <u>End Date</u> |
| | 5001 | 09/26/2009 | 02/25/2011 |

Project Officer(s): STANUCH, GAIL

Dates of Service: From: 09/26/2009 To: 02/25/2011

Summary of Service: S/F TECH ASSESSMENT&RESPONSE TEAM (REDI)

Total Costs: \$43,765.98

| <u>Voucher Number</u> | <u>Schedule Number</u> | <u>Rate Type</u> | <u>Annual Allocation Rate</u> |
|-----------------------|------------------------|------------------|-----------------------------------|
| 1-A37 | R0243 | Class | 0.151146 |
| 1-A38 | R0354 | Class | 0.151146 |
| 1-A39 | R0433 | Class | 0.151146 |
| 1-A40 | R0539 | Class | 0.151146 |
| 1-A41 | R0610 | Class | 0.151146 |
| 1-A42 | R0701 | Class | 0.151146 |
| 1-A43 | R0792 | Class | 0.151146 |
| 1-A44 | R0897 | Class | 0.151146 |
| 1-A45 | R0999 | Class | 0.151146 |
| 1-A46 | R0B03 | Class | 0.151146 |
| 1-A47 | R1085 | Class | 0.151146 |
| 1-A48 | R1177 | Class | 0.151146 |
| 1-A49 | R1253 | Class | 0.151146 |
| 1-A50 | R1352 | Class | 0.151146 |
| 1-A51 | R1462 | Class | 0.151146 |
| 1-A52 | R1572 | Class | 0.151146 |
| 1-A53 | R1652 | Class | 0.151146 |

Contract Costs

WESTERN TAR PRODUCTS, TERRA HAUTE, IN SITE ID = B5 SS

Costs Through 04/30/2011.

TECHNICAL SERVICE AND SUPPORT

Contractor Name: ASRC MANAGEMENT SERVICES, INC.

EPA Contract Number: EPW05052

| | | | |
|----------------------------|-------------|-------------------|-----------------|
| Delivery Order Information | <u>DO #</u> | <u>Start Date</u> | <u>End Date</u> |
| | 66 | 06/29/2009 | 01/30/2011 |

Project Officer(s): CALVIN, LYNN
 PFUNDHELLER, JANET
 RZEZNIK, ANNA

Dates of Service: From: 06/29/2009 To: 01/30/2011

Summary of Service: ADMINISTRATIVE SUPPORT SERVICES

Total Costs: \$452.55

| <u>Voucher Number</u> | <u>Voucher Date</u> | <u>Voucher Amount</u> | <u>Treasury Schedule Number and Date</u> | <u>Site Amount</u> |
|---------------------------|-------------------------|---------------------------|--|------------------------|
| 35 | 08/10/2009 | 64,116.98 | R9D55 09/03/2009 | 17.16 |
| 36 | 09/10/2009 | 85,736.22 | R0011 10/07/2009 | 111.66 |
| 37 | 10/10/2009 | 77,202.26 | R0100 11/06/2009 | 38.51 |
| 43 | 03/10/2010 | 69,624.12 | R0562 04/07/2010 | 95.54 |
| 52 | 10/10/2010 | 74,174.39 | R1213 12/10/2010 | 19.36 |
| 54 | 01/10/2011 | 97,991.86 | R1394 02/04/2011 | 15.33 |
| 55 | 02/10/2011 | 116,909.13 | R1526 03/15/2011 | 154.99 |
| Total: | | | | <u>\$452.55</u> |

Financial Cost Summary for the Contract Lab Program

WESTERN TAR PRODUCTS, TERRA HAUTE, IN SITE ID = B5 SS

Costs Through 04/30/2011.

CONTRACT LAB PROGRAM (CLP) COSTS

Miscellaneous (MIS) Costs

WESTERN TAR PRODUCTS, TERRA HAUTE, IN SITE ID = B5 SS

Costs Through 04/30/2011.

EPA Indirect Costs

WESTERN TAR PRODUCTS, TERRA HAUTE, IN SITE ID = B5 SS

Costs Through 04/30/2011.

| <u>Fiscal Year</u> | <u>Direct Costs</u> | <u>Indirect Rate(%)</u> | <u>Indirect Costs</u> |
|--------------------------|---------------------|--------------------------|-----------------------|
| 2009 | 6,930.91 | 62.76% | 4,349.81 |
| 2010 | 30,102.19 | 62.76% | 18,892.09 |
| 2011 | 27,152.11 | 62.76% | 17,040.64 |
| | <u>64,185.21</u> | | |
| Total EPA Indirect Costs | | | <u>\$40,282.54</u> |

EPA Indirect Costs

WESTERN TAR PRODUCTS, TERRA HAUTE, IN SITE ID = B5 SS

Costs Through 04/30/2011.

PAYROLL DIRECT COSTS

| <u>Employee Name</u> | <u>Fiscal Year</u> | <u>Pay Period</u> | <u>Payroll Costs</u> | <u>Ind. Rate (%)</u> | <u>Indirect Costs</u> |
|----------------------|--------------------|-------------------|----------------------|----------------------|-----------------------|
| ARRAZOLA, IGNACIO L. | 2009 | 21 | 86.73 | 62.76% | 54.43 |
| | | | 86.73 | | \$54.43 |
| BING-CANAR, JOHN R. | 2009 | 23 | 31.09 | 62.76% | 19.51 |
| | | | 31.09 | | \$19.51 |
| CROWLEY, JEFFERY J. | 2009 | 21 | 696.30 | 62.76% | 437.00 |
| | | | 696.30 | | \$437.00 |
| GALLARDO, ELIZABETH | 2009 | 21 | 8.83 | 62.76% | 5.54 |
| | | | 8.83 | | \$5.54 |
| GEBIEN, CHARLES M. | 2009 | 25 | 390.12 | 62.76% | 244.84 |
| | | | 390.12 | | \$244.84 |
| HOWARD, LINDA D. | 2009 | 26 | 311.66 | 62.76% | 195.60 |
| | | | 311.66 | | \$195.60 |
| JANSEN, SALLY J. | 2009 | 21 | 559.91 | 62.76% | 351.40 |
| | | 23 | 368.37 | 62.76% | 231.19 |
| | | 24 | 309.44 | 62.76% | 194.20 |
| | | 25 | 15.03 | 62.76% | 9.43 |
| | | | 1,252.75 | | \$786.22 |
| KAISER, STEVEN P. | 2009 | 21 | 152.07 | 62.76% | 95.44 |
| | | 23 | 1,140.57 | 62.76% | 715.82 |
| | | 24 | 760.38 | 62.76% | 477.21 |
| | | 25 | 117.14 | 62.76% | 73.52 |
| | | 26 | 156.18 | 62.76% | 98.02 |

EPA Indirect Costs
WESTERN TAR PRODUCTS, TERRA HAUTE, IN SITE ID = B5 SS

Costs Through 04/30/2011.

PAYROLL DIRECT COSTS

| <u>Employee Name</u> | <u>Fiscal Year</u> | <u>Pay Period</u> | <u>Payroll Costs</u> | <u>Ind. Rate (%)</u> | <u>Indirect Costs</u> |
|--|--------------------|-------------------|----------------------|----------------------|-----------------------|
| KAISER, STEVEN P. | 2009 | 27 | 378.00 | 62.76% | 237.23 |
| | | | 2,704.34 | | \$1,697.24 |
| MARITOTE, JOHN X. | 2009 | 21 | 51.68 | 62.76% | 32.43 |
| | | | 51.68 | | \$32.43 |
| NACHOWICZ, LINDA M. | 2009 | 25 | 64.82 | 62.76% | 40.68 |
| | | | 64.82 | | \$40.68 |
| SIMON, VERNETA J. | 2009 | 21 | 84.50 | 62.76% | 53.03 |
| | | 22 | 67.60 | 62.76% | 42.43 |
| | | 23 | 980.28 | 62.76% | 615.22 |
| | | 24 | 16.86 | 62.76% | 10.58 |
| | | 25 | 33.85 | 62.76% | 21.24 |
| | | 26 | 16.91 | 62.76% | 10.61 |
| | | 27 | 101.41 | 62.76% | 63.64 |
| | | | 1,301.41 | | \$816.75 |
| TAYLOR, DARIUS L. | 2009 | 21 | 14.02 | 62.76% | 8.80 |
| | | | 14.02 | | \$8.80 |
| Total Fiscal Year 2009 Payroll Direct Costs: | | | 6,913.75 | | \$4,339.04 |

EPA Indirect Costs

WESTERN TAR PRODUCTS, TERRA HAUTE, IN SITE ID = B5 SS

Costs Through 04/30/2011.

OTHER DIRECT COSTS

| Contract, IAG, SCA, Misc.NO | Voucher Number | Treasury Schedule Date | Site Amount | Annual/SMO Allocation Costs | Ind. Rate (%) | Indirect Costs |
|--|-------------------|------------------------------|----------------|-----------------------------------|---------------------|-------------------|
| EPW05052 | 35 | 09/03/2009 | 17.16 | 0.00 | 62.76% | 10.77 |
| | | | 17.16 | 0.00 | | \$10.77 |
| Total Fiscal Year 2009 Other Direct Costs: | | | 17.16 | 0.00 | | \$10.77 |
| Total Fiscal Year 2009: | | | 6,930.91 | | | \$4,349.81 |

PAYROLL DIRECT COSTS

| Employee Name | Fiscal Year | Pay Period | Payroll Costs | Ind. Rate (%) | Indirect Costs |
|----------------------|----------------|---------------|------------------|---------------------|-------------------|
| ARRAZOLA, IGNACIO L. | 2010 | 02 | 294.76 | 62.76% | 184.99 |
| | | | 294.76 | | \$184.99 |
| CHAPMAN, JAMES A. | 2010 | 02 | 2,538.49 | 62.76% | 1,593.16 |
| | | | 2,538.49 | | \$1,593.16 |
| JANSEN, SALLY J. | 2010 | 01 | 59.02 | 62.76% | 37.04 |
| | | 02 | 88.40 | 62.76% | 55.48 |
| | | 05 | 29.47 | 62.76% | 18.50 |
| | | | 176.89 | | \$111.02 |
| KAISER, STEVEN P. | 2010 | 01 | 302.40 | 62.76% | 189.79 |
| | | 02 | 546.65 | 62.76% | 343.08 |
| | | 03 | 234.29 | 62.76% | 147.04 |
| | | 04 | 156.18 | 62.76% | 98.02 |
| | | 05 | 226.43 | 62.76% | 142.11 |
| | | 06 | 149.24 | 62.76% | 93.66 |
| | | 07 | 156.18 | 62.76% | 98.02 |
| | | 08 | 239.56 | 62.76% | 150.35 |
| | | 09 | 79.85 | 62.76% | 50.11 |

EPA Indirect Costs

WESTERN TAR PRODUCTS, TERRA HAUTE, IN SITE ID = B5 SS

Costs Through 04/30/2011.

PAYROLL DIRECT COSTS

| <u>Employee Name</u> | <u>Fiscal Year</u> | <u>Pay Period</u> | <u>Payroll Costs</u> | <u>Ind. Rate (%)</u> | <u>Indirect Costs</u> |
|--|--------------------|-------------------|----------------------|----------------------|-----------------------|
| KAISER, STEVEN P. | 2010 | 10 | 79.85 | 62.76% | 50.11 |
| | | 11 | 79.85 | 62.76% | 50.11 |
| | | 12 | 39.92 | 62.76% | 25.05 |
| | | 13 | 119.78 | 62.76% | 75.17 |
| | | 14 | 79.85 | 62.76% | 50.11 |
| | | 15 | 79.85 | 62.76% | 50.11 |
| | | 16 | 79.85 | 62.76% | 50.11 |
| | | 18 | 159.71 | 62.76% | 100.23 |
| | | 19 | 79.85 | 62.76% | 50.11 |
| | | 20 | 79.85 | 62.76% | 50.11 |
| | | 23 | 39.92 | 62.76% | 25.05 |
| | | 24 | 79.85 | 62.76% | 50.11 |
| | | 25 | 79.85 | 62.76% | 50.11 |
| | | 26 | 79.85 | 62.76% | 50.11 |
| | | | 3,248.61 | | \$2,038.78 |
| SIMON, VERNETA J. | 2010 | 01 | 33.80 | 62.76% | 21.21 |
| | | 05 | 457.35 | 62.76% | 287.03 |
| | | 08 | 241.73 | 62.76% | 151.71 |
| | | 09 | 34.55 | 62.76% | 21.68 |
| | | 11 | 86.33 | 62.76% | 54.18 |
| | | 18 | 285.20 | 62.76% | 178.99 |
| | | 24 | 35.52 | 62.76% | 22.29 |
| | | 25 | 18.55 | 62.76% | 11.64 |
| | | | 1,193.03 | | \$748.73 |
| Total Fiscal Year 2010 Payroll Direct Costs: | | | 7,451.78 | | \$4,676.68 |

EPA Indirect Costs

WESTERN TAR PRODUCTS, TERRA HAUTE, IN SITE ID = B5 SS

Costs Through 04/30/2011.

TRAVEL DIRECT COSTS

| <u>Traveler/Vendor Name</u> | <u>Travel Number</u> | <u>Treasury Schedule Date</u> | <u>Travel Costs</u> | <u>Ind. Rate (%)</u> | <u>Indirect Costs</u> |
|---|----------------------|-------------------------------|---------------------|----------------------|-----------------------|
| SIMON, VERNETA J. | 0Q33C7 | 12/23/2009 | 80.45 | 62.76% | 50.50 |
| | | | 80.45 | | \$50.50 |
| Total Fiscal Year 2010 Travel Direct Costs: | | | 80.45 | | \$50.50 |

OTHER DIRECT COSTS

| <u>Contract, IAG, SCA, Misc. NO</u> | <u>Voucher Number</u> | <u>Treasury Schedule Date</u> | <u>Site Amount</u> | <u>Annual/SMO Allocation Costs</u> | <u>Ind. Rate (%)</u> | <u>Indirect Costs</u> |
|-------------------------------------|-----------------------|-------------------------------|--------------------|------------------------------------|----------------------|-----------------------|
| EPS50304 | 1-A37 | 12/18/2009 | 372.29 | 56.27 | 62.76% | 268.96 |
| | | | -372.29 | -56.27 | 62.76% | -268.96 |
| | | | 372.29 | 56.27 | 62.76% | 268.96 |
| | 1-A38 | 01/28/2010 | 148.76 | 22.48 | 62.76% | 107.47 |
| | | | -148.76 | -22.48 | 62.76% | -107.47 |
| | | | 148.76 | 22.48 | 62.76% | 107.47 |
| | 1-A39 | 02/23/2010 | -3,777.42 | -570.94 | 62.76% | -2,729.03 |
| | | | 3,777.42 | 570.94 | 62.76% | 2,729.03 |
| | | | 3,777.42 | 570.94 | 62.76% | 2,729.03 |
| | 1-A40 | 03/30/2010 | 8,504.81 | 1,285.47 | 62.76% | 6,144.38 |
| | | | -8,504.81 | -1,285.47 | 62.76% | -6,144.38 |
| | | | 8,504.81 | 1,285.47 | 62.76% | 6,144.38 |
| | 1-A41 | 04/22/2010 | 227.32 | 34.36 | 62.76% | 164.23 |
| | | | 277.32 | 41.92 | 62.76% | 200.36 |
| | | | -227.32 | -34.36 | 62.76% | -164.23 |
| | 1-A42 | 05/20/2010 | -1,895.07 | -286.43 | 62.76% | -1,369.11 |
| | | | 1,895.07 | 286.43 | 62.76% | 1,369.11 |
| | | | 1,895.07 | 286.43 | 62.76% | 1,369.11 |
| | 1-A43 | 06/17/2010 | 148.76 | 22.48 | 62.76% | 107.47 |
| | 1-A44 | 07/20/2010 | 3,626.52 | 548.13 | 62.76% | 2,620.01 |
| | 1-A45 | 08/19/2010 | 493.37 | 74.57 | 62.76% | 356.44 |
| | 1-A46 | 09/20/2010 | 148.76 | 22.48 | 62.76% | 107.47 |
| | | | 19,393.08 | 2,931.17 | | \$14,010.70 |

EPA Indirect Costs

WESTERN TAR PRODUCTS, TERRA HAUTE, IN SITE ID = B5 SS

Costs Through 04/30/2011.

OTHER DIRECT COSTS

| Contract, IAG, SCA, Misc.NO | Voucher Number | Treasury Schedule Date | Site Amount | Annual/SMO Allocation Costs | Ind. Rate (%) | Indirect Costs |
|-----------------------------------|-------------------|------------------------------|----------------|-----------------------------------|---------------------|-------------------|
| EPW05052 | 36 | 10/07/2009 | 111.66 | 0.00 | 62.76% | 70.08 |
| | 37 | 11/06/2009 | 38.51 | 0.00 | 62.76% | 24.17 |
| | 43 | 04/07/2010 | 95.54 | 0.00 | 62.76% | 59.96 |
| | | | 245.71 | 0.00 | | \$154.21 |

| | | | |
|--|-----------|----------|-------------|
| Total Fiscal Year 2010 Other Direct Costs: | 19,638.79 | 2,931.17 | \$14,164.91 |
|--|-----------|----------|-------------|

| | | |
|-------------------------|-----------|-------------|
| Total Fiscal Year 2010: | 30,102.19 | \$18,892.09 |
|-------------------------|-----------|-------------|

PAYROLL DIRECT COSTS

| Employee Name | Fiscal Year | Pay Period | Payroll Costs | Ind. Rate (%) | Indirect Costs |
|----------------------|----------------|---------------|------------------|---------------------|-------------------|
| ARRAZOLA, IGNACIO L. | 2011 | 10 | 210.89 | 62.76% | 132.35 |
| | | | 210.89 | | \$132.35 |
| HAILE, LINDA MARIA | 2011 | 11 | 47.25 | 62.76% | 29.65 |
| | | | 47.25 | | \$29.65 |
| JANSEN, SALLY J. | 2011 | 06 | 1,118.61 | 62.76% | 702.04 |
| | | 09 | 953.18 | 62.76% | 598.22 |
| | | 10 | 121.05 | 62.76% | 75.97 |
| | | 11 | 30.27 | 62.76% | 19.00 |
| | | 12 | 90.78 | 62.76% | 56.97 |
| | | 14 | 121.05 | 62.76% | 75.97 |
| | | | 2,434.94 | | \$1,528.17 |
| KAISER, STEVEN P. | 2011 | 01 | 79.85 | 62.76% | 50.11 |
| | | 04 | 231.99 | 62.76% | 145.60 |
| | | 05 | 229.86 | 62.76% | 144.26 |
| | | 06 | 306.49 | 62.76% | 192.35 |

EPA Indirect Costs

WESTERN TAR PRODUCTS, TERRA HAUTE, IN SITE ID = B5 SS

Costs Through 04/30/2011.

PAYROLL DIRECT COSTS

| <u>Employee Name</u> | <u>Fiscal Year</u> | <u>Pay Period</u> | <u>Payroll Costs</u> | <u>Ind. Rate (%)</u> | <u>Indirect Costs</u> |
|--|--------------------|-------------------|----------------------|----------------------|-----------------------|
| KAISER, STEVEN P. | 2011 | 07 | 160.32 | 62.76% | 100.62 |
| | | 08 | 281.73 | 62.76% | 176.81 |
| | | 09 | 563.45 | 62.76% | 353.62 |
| | | 10 | 402.47 | 62.76% | 252.59 |
| | | 11 | 201.23 | 62.76% | 126.29 |
| | | 13 | 120.74 | 62.76% | 75.78 |
| | | | <u>2,578.13</u> | | <u>\$1,618.03</u> |
| ROPSKI, CAROL A. | 2011 | 12 | 36.18 | 62.76% | 22.71 |
| | | 13 | 36.18 | 62.76% | 22.71 |
| | | | <u>72.36</u> | | <u>\$45.42</u> |
| SIMON, VERNETA J. | 2011 | 05 | 32.94 | 62.76% | 20.67 |
| | | | <u>32.94</u> | | <u>\$20.67</u> |
| TAYLOR, DARIUS L. | 2011 | 08 | 144.19 | 62.76% | 90.49 |
| | | | <u>144.19</u> | | <u>\$90.49</u> |
| Total Fiscal Year 2011 Payroll Direct Costs: | | | <u>5,520.70</u> | | <u>\$3,464.78</u> |

OTHER DIRECT COSTS

| <u>Contract, IAG, SCA, Misc.NO</u> | <u>Voucher Number</u> | <u>Treasury Schedule Date</u> | <u>Site Amount</u> | <u>Annual/SMO Allocation Costs</u> | <u>Ind. Rate (%)</u> | <u>Indirect Costs</u> |
|------------------------------------|-----------------------|-------------------------------|--------------------|------------------------------------|----------------------|-----------------------|
| EPSE0604 | 1-A47 | 10/28/2010 | 360.34 | 54.46 | 62.76% | 260.33 |
| | 1-A48 | 11/30/2010 | 69.39 | 10.49 | 62.76% | 50.13 |
| | 1-A49 | 12/22/2010 | 95.81 | 14.48 | 62.76% | 69.22 |
| | 1-A50 | 01/21/2011 | 3,030.30 | 458.02 | 62.76% | 2,189.27 |
| | 1-A51 | 02/23/2011 | 417.64 | 63.12 | 62.76% | 301.72 |
| | 1-A52 | 03/24/2011 | 5,978.09 | 903.56 | 62.76% | 4,318.92 |

